STATE OF UTAH DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING

APPLICATION FOR LICENSURE

CERTIFIED PUBLIC ACCOUNTANT

DOPL-AP-050 REV 12/08/2003

APPLICATION INSTRUCTIONS AND INFORMATION

General Statement: The Division desires to provide courteous and timely service to all applicants for licensure. To maximize its efficiency and level of service, the Division will process complete applications only. A complete application includes all applicable supporting documents and fees. The fees are for processing your application and will not be refunded. Failure to complete the application and supply all necessary information will delay processing and may result in denial of licensure. Please read all instructions carefully.

Address of Record: The address listed on the application will be your address of record. All correspondence from the Division will be sent to that address. It is your responsibility to directly notify the Division of any change in address.

Social Security Number: Your social security number is classified as a private record pursuant to Title 63, Chapter 2, Utah Government Records Access and Management Act (GRAMA). It is used as an individual identifier for our licensing database and for purposes of the child support enforcement pursuant to Subsection 78-32-17(3) and is mandatory pursuant to Subsection 58-1-301(1), Utah Code Ann., which implements the requirements of 42 U.S.C.666 (a)(13). An application that does not include a social security number is incomplete and cannot be processed.

SUPPORTING DOCUMENTS AND FEES:

If you are applying for licensure as a CPA by education, examination, and experience, complete the following in addition to submitting a completed application:

1. Submit an official letter from Experior documenting your passing scores on the Uniform National CPA Examination.

OR

Submit a complete "Request For Verification of Examination and License" form (attached to this application) if you took the Uniform National CPA Examination in another jurisdiction of the United States.

- 2. Submit documentation of your passing the AICPA Professional Ethics for CPAs Examination.
- 3. Submit an official letter from Experior documenting your passing the Utah Law and Rules Examination.
- 4. Submit an official transcript(s) verifying completion of the educational requirements as set forth in Section R156-26-302a of the Utah CPA Licensing Act Rules.
- 5. Submit a complete "Certification of Qualifying or Accounting Experience for Licensure as a Certified Public Accountant" form(s) (attached to this application) documenting your completion of the experience requirements as set forth in Section R156-26-302b of the Utah CPA Licensing Act Rules.
- 6. Submit an \$85.00 non-refundable application-processing fee, made payable to "DOPL."

If you are applying for licensure as a CPA by endorsement (current licensure in another state), complete the following in addition to submitting a completed application.

- 1. Using the "Request for Verification of License" form (attached to this application), obtain verification of licensure from a state in which you are currently licensed as a CPA.
 - Request that the verifying state complete the form and mail or fax it directly to the Division or return it to you for submission with your application.
- 2. Submit documentation of professional experience showing that you have been actively engaged in the lawful practice as a CPA in another state, including 300 hours of audit for not less than 10,000 hours during the 10 years immediately preceding your application for licensure in Utah.
- 3. Submit the original letter from Experior documenting a passing score on the Utah Law and Rules Examination.
- 4. Submit an \$85.00 non-refundable application-processing fee, made payable to "DOPL."

ADDITIONAL IMPORTANT INFORMATION:

1. **Utah Law and Rules Exam:** All applicants for licensure must pass the Utah Law and Rules Examination. Contact Experior directly at the address and telephone number below to register for the law examination and for fee information.

Experior, 5486 South 1900 West, Suite C, Taylorsville, Utah 84118, (801) 355-5009

You may also purchase a study guide from Experior, which has been prepared to assist candidates taking law exams.

In addition, the following applicable laws and rules are available on the Internet at www.dopl.utah.gov. You may also purchase them from Experior.

- Division of Occupational and Professional Licensing Act
- General Rules of the Division of Occupational and Professional Licensing
- □ Certified Public Accountant Licensing Act
- Certified Public Accountant Licensing Act Rules
- 2. **Current Documents:** Applications, statutes, and rules may change from time to time. If you have not recently obtained any of these documents, you may want to contact the Division or visit our Internet site to verify that you have current versions.
- 3. **AICPA Uniform CPA Examination:** Applicants who have not taken and passed the AICPA Uniform CPA Examination, may contact Experior at the address and telephone number above for an "AICPA Uniform National CPA Examination" application for Division of Occupational and Professional Licensing approval to sit for the exam and for registration and fee information. The application can also be obtained from the Division's Internet site at www.dopl.utah.gov.
- 4. **AICPA Professional Ethics for CPAs Exam:** Applicants for the AICPA Professional Ethics for CPAs Exam can order this self-study course and examination directly from the Utah Association of Certified Public Accountants (UACPA), 220 East Morris Avenue, Suite 320, Salt Lake City, Utah 84115, (801) 466-8022.
- 5. **Examination Fees:** There are separate fees for all examinations. It is the responsibility of the applicant to submit the fees directly to the testing agency.
- 6. **Education and Experience Requirements:** The education and experience requirements for CPA licensure changed effective July 1, 1994.

Applicants who passed or conditioned on the AICPA Uniform CPA Exam after July 1, 1994, must have a baccalaureate degree with 150 semester (225 quarter) hours, which includes the appropriate accounting course work as defined in Section R156-26-302a of the Utah Certified Public Accountant Licensing Act Rules **plus** 1 year of accounting experience.

Applicants who passed or conditioned on the AICPA Uniform CPA Exam prior to July 1, 1994, must have a baccalaureate degree with the appropriate accounting hours as defined in the rules cited above **plus** 3 years of qualifying experience completed after completion of their education. Applicants have until July 1, 2004, to obtain this experience. Applicants who are currently licensed in another jurisdiction of the United States must have at least 5 years of professional experience since passing the national CPA exam and

at least 5 years professional experience must have occurred within the immediately preceding 10 years. (See 58-26a-102 of the Utah Accountancy Licensing Act for definitions of experience.)

7. **Foreign Trained Applicants:** Foreign trained applicants must have their education and experience evaluated by a foreign evaluator service acceptable to the Division. Upon completion of the evaluation, the applicant shall submit the findings to the Division to determine if any additional requirements are needed to become licensed.

To obtain information about foreign evaluation services, contact NASBA (National Association of State Boards of Accountancy): www.nasba.org; 150 Fourth Ave. North, Suite 700; Nashville, TN 37219; (615) 880-4200.

8. **License Renewal:** All CPA licenses expire September 30 of every even-numbered year.

Unlike many other states, Utah's license renewal schedule **is not** based on the licensee's date of initial licensure. Under Utah's renewal system, all licenses in each profession expire as a group on the same day every two years. Therefore, the length of a licensee's first renewal cycle depends on how far into the current renewal cycle initial licensure was obtained. Each renewal cycle thereafter is for a full two years.

Additionally, the fee paid with this application for licensure is an application processing fee only. It does not include a renewal fee. Each licensee is responsible to renew licensure **PRIOR** to the expiration date shown on the current license. Renewal information is disseminated to each licensee at the licensee's last known address, as provided to the Division, approximately two months prior to the expiration date shown on the license.

9. **Continuing Professional Education:** CPA's are required to complete 80 hours of approved CPE in each two-year period ending with an odd number year (i.e. January 1, 2002 – December 31, 2003).

In approximately November of each odd-numbered year, CPE reporting forms will be mailed to the licensee for the purpose of reporting completion of qualified CPE courses as a condition of renewal of licensure. The licensee must complete and return the CPE reporting form to the Division no later than January 31 of each even-numbered year. The licensee is responsible to obtain the form and to report their CPE by the January 31 deadline. Failure to complete or report CPE will result in denial of renewal of the CPA license or action by the Division to revoke the CPA license.

If the initial license term is less than the full two-year CPE reporting period, the CPA is required to complete 10 hours of CPE for each full quarter of licensure during the CPE reporting period.

10. **Registration as a Certified Public Accounting Firm:** Anyone engaged in the practice of public accountancy must be either registered as a firm or be employed with a properly registered firm. If you are employed full time with a firm or other employer, but practice

accountancy for your own account ("moonlighting"), you must apply for licensure with the Division as a CPA firm. If needed, contact Experior for a "Certified Public Accountancy Firm" application or obtain one from our Internet site (www.dopl.utah.gov).

- 11. **Quality Review:** All firms, including sole proprietorships, engaged in the practice of public accountancy are required to comply with quality review requirements as found in the Utah CPA Licensing Act Rules.
- 12. **Updating Address Information:** Licensees are responsible to keep the Division informed of their current address. If your address is incorrect, you will not receive renewal notices or other correspondence.
- 13. **Name Change:** If you have been licensed by the Division under any other name, please submit documentation of your name change such as a copy of your marriage license or divorce decree.
- 14. Mail Complete Application to:

By U.S. Mail

Division of Occupational & Professional Licensing P.O. Box 146741 Salt Lake City, Utah 84114-6741

By Delivery or Express Mail

Division of Occupational & Professional Licensing 160 East 300 South, 1st Floor Lobby Salt Lake City, Utah 84111

15. **Telephone Numbers:** (801) 530-6628

(866) ASK-DOPL – Toll-free in Utah

(866) 275-3675

16. **Fax Number:** (801) 530-6511

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APPLICATION FOR LICENSURE

GENERAL INFORMATION

License Applying For: CERTIFIED	<u>PUBLIC ACCOUN</u>	TANT
Social Security Number:		
Last Name:	Maiden Name:	
First Name:	Middle Name:	
Gender (Male or Female):	Date of Birth:	
Have You Ever Held A Utah License Before? Yes _	No	_
If Yes, Name of Profession:		
If Yes, License Number:		
MAILING ADDRESS		
Street:		
City:	_ State:	Zip:
County:	Telephone: (_)
DO NOT WRITE IN THIS SECTION - FOR DI	VISION USE ONLY	(
License/Certificate Number:		_
Date License/Certificate Approved:		_
Approved By:		
Date License/Certificate Denied:		_
Denied By:		_
Reason For Denial/Other Comments:		

EDUCATIO	ON REQUIREMENT:	(Use additional shee	ets if necessary.)	
Name:		Dat	es Attended:	To
Location:				
Degree Rece	eived:	Dat	e of Graduation	
Answer "yes	s" or " no ."			
	I have a baccalaureat education, and have of I have a baccalaureat	completed one year (2	2,000 hours) of acco	ounting experience.
	examination prior to qualifying experience	July 1, 1994, and hav		
	I am applying for lice state, and have comp within the immediate	leted 5 years (10,000	hours) of professio	
EXAMINA'	TION REQUIREMEN	VT:		
-	and every time you hav a. (Use additional sheets	· ·	t of the Uniform Na	ntional CPA
Date:	AICPA#	Location: _		
Audit	LPR/BEC	FARE	ARE/REG	Ethics
Date:	AICPA#	Location: _		
Audit	LPR/BEC	FARE	ARE/REG	Ethics
Date:	AICPA#	Location: _		
Audit	LPR/BEC	FARE	ARE/REG	Ethics
Date:	AICPA#	Location: _		
AuditLICENSES	LPR/BEC	FARE	ARE/REG	Ethics

List all licenses, registrations, or certifications issued by any state which you now hold or have ever held as a Certified Public Accountant. (Use additional sheets if necessary.)

Issuing State:	
Profession:	License Status:
License Number:	Effective Date:
Issuing State:	
Profession:	License Status:
License Number:	Effective Date:
QUALIFYING, ACCOUNTING, or PROFESSION. Please provide the following information beginning wit additional sheets if necessary.)	
Firm Name:	Telephone:
Address:	
Dates of Employment: to	
Supervising CPA(s)*: * This information is not necessary for a	
* This information is not necessary for a	applicants for licensure by endorsement.
Firm Name:	Telephone:
Address:	
Dates of Employment: to	
Supervising CPA(s)*: * This information is not necessary for a	applicants for licensure by endorsement.

CPA QUALIFYING QUESTIONNAIRE

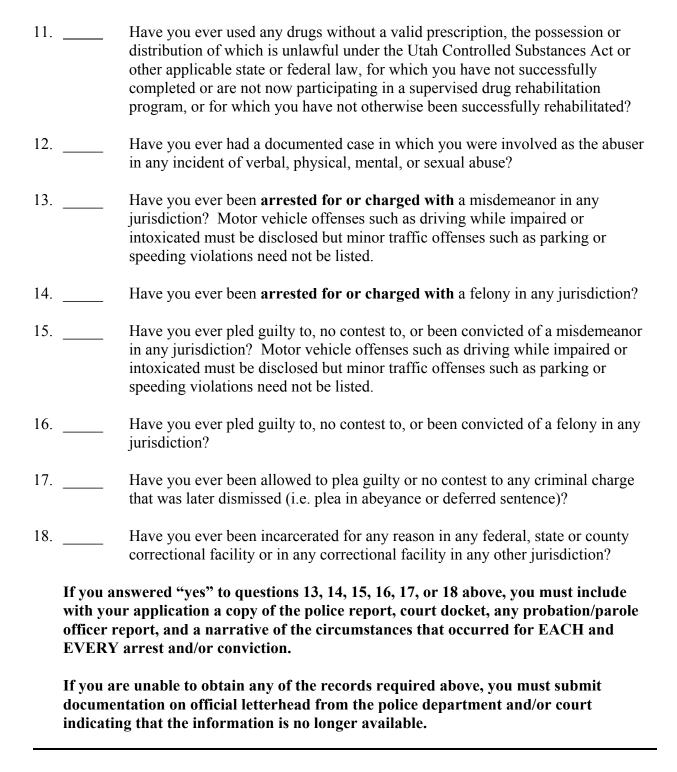
Answer "yes" or "no" for each question. Do not leave any question blank. Have you ever applied for or received a license, certificate, permit, or registration to practice in a regulated profession under any name other than the name listed on this application? Have you ever been denied the right to sit for a licensure examination? 2. 3. Have you ever had a license, certificate, permit, or registration to practice a regulated profession denied, conditioned, curtailed, limited, restricted, suspended, revoked, reprimanded, or disciplined in any way? Have you ever been permitted to resign or surrender your license, certificate, permit, or registration to practice in a regulated profession while under investigation or while action was pending against you by any profession licensing agency or criminal or administrative jurisdiction? Are you currently under investigation or is any disciplinary action pending against you now by any licensing agency? Is any action pending against you now by either the Federal Drug Enforcement Administration or any state drug enforcement agency? If you are licensed in the occupation/profession for which you are applying, would you pose a direct threat to yourself, to your clients, or to the public health, safety, or welfare because of any circumstance or condition? Have you ever been declared by any court of competent jurisdiction incompetent by reason of mental defect or disease and not restored? Have you ever been terminated from a position because of drug use or abuse? 10. _____ Are you currently using or have you recently (within 90 days) used any drugs (including recreational drugs) without a valid prescription, the possession or

(Questions continue on following page.)

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other applicable state or federal law?

distribution of which is unlawful under the Utah Controlled Substances Act or



If you answered "yes" to any of the above questions, enclose with this application complete information with respect to all circumstances and the final result, if such has been reached.

A "yes" answer does not necessarily mean you will not be granted a license; however, the Division may request additional documentation if the information submitted is insufficient.

AFFIDAVIT and RELEASE AUTHORIZATION

I am the applicant described and identified in this application for licensure, certification, or registration in the State of Utah.

I am qualified in all respects for the license, certificate, or registration for which I am applying in this application.

To the best of my knowledge, the information contained in the application and its supporting document(s) is free of fraud, misrepresentation, or omission of material fact.

To the best of my knowledge, the information contained in the application and its supporting document(s) is truthful, correct, and complete; and discloses all material facts regarding the applicant and associated individuals necessary to properly evaluate the applicant's qualifications for licensure.

I will ensure that any information subsequently submitted to the Division in conjunction with this application or its supporting documents meet the same standard as set forth above.

I understand that it is unlawful and punishable as a class A misdemeanor to apply for or obtain a license or to otherwise deal with the Division or a licensing board through the use of fraud, forgery, or intentional deception, misrepresentation, misstatement, or omission.

I understand that this application will be classified as a public record and will be available for inspection by the public, except with regard to the release of information which is classified as controlled, private, or protected under the Government Records Access and Management Act or restricted by other law.

I authorize all persons, institutions, organizations, schools, governmental agencies, employers, references, or any others not specifically included in the preceding characterization, which are set forth directly or by reference in this application, to release to the Division of Occupational and Professional Licensing, State of Utah, any files, records or information of any type reasonably required for the Division to properly evaluate my qualifications for licensure/certification/registration by the State of Utah.

Signature of Applicant:	
Date of Signature:	
Printed Name of Applicant:	

Utah Division of Occupational & Professional Licensing 160 East 300 South, P.O. Box 146741 Salt Lake City, Utah 84114-6741

FAX: 801 530-6511

CERTIFICATION OF QUALIFYING OR ACCOUNTING EXPERIENCE FOR LICENSURE AS A CPA

(Applicants for licensure by endorsement – DO NOT complete this form.)

PART I: TO BE COMPLETED BY APPLICANT:

Submit a separate form for each firm you have listed on the application. Request that the licensed CPA supervisor complete the form and return it to you for submission with your application.

Your Name: _	Social Security Number:
Answer "yes"	or " no ."
	I am documenting "Qualifying Experience."
	I understand that "Qualifying Experience" means experience in the practice of public accountancy under the direction and supervision of a licensed certified public accountant performed for a client, which includes expression of assurance or opinion, for at least 300 hours collectively in the following areas:
1.	applying Generally Accepted Auditing Standards ("GAAS") to the usual and customary financial transactions recorded in the accounting records;
2.	preparing audit working papers in accordance with GAAS covering the examination of the accounts usually found in accounting records;
3.	planning the audit scope in accordance with GAAS, including the audit program to be followed;
4.	preparing written explanations and comments on the findings of the examination and on the content of the accounting records; and
5.	preparing and analyzing financial statements in accordance with GAAS.
	I am documenting "Accounting Experience."
	I understand that "Accounting Experience" means applying accounting and auditing skills and principles that are taught as a part of the professional education qualifying a person for licensure under this chapter and generally accepted by the profession, under the supervision of a licensed certified public accountant.

PART II: TO BE COMPLETED BY A LICENSED CPA SUPERVISOR:

Answer "ye	es" or "no."				
	periods of		ich the applicant sa		uring the following leted a program of
	periods of		plicant named above tich the applicant sa		uring the following leted a program of
Period of H	Employment:				
Month	Day	Year	to Month	Day	Year
Tota	al Hours:		Supervisor:		
Month	Day	Year	to Month	Day	Year
Tota	al Hours:		Supervisor:		
financial tra	es" or "no." Reconciling observing:	lients including g bank account physical counts	pplied accepted auding the following? ts; confirming accousts and pricing of investigations.	unts, notes receiva	able and payable;
	Performing invoices an	nd other expens	ests of revenues and se supporting docun work papers covering	nents?	
			nt experience in plan nd complete an aud	_	
		written explanate of the account		s on the findings of	of examinations and
	_ Preparing	and analyzing f	inancial statements	, including footno	tes?
Total hours	s of "Audit Exr	perience" obtain	ned by applicant:		

Other qualifying experience:

Answer "yes" or "no."
Has the applicant performed write-up work and other accounting services, management advisory or consulting services, tax preparation and/or furnished advice on tax matters?
Total hours of other qualifying experience:
TOTAL HOURS OF "QUALIFYING" EXPERIENCE:
TOTAL HOURS OF "ACCOUNTING" EXPERIENCE:
Comments: (Use additional sheets if necessary.)
Name of Employer:
Telephone:
Complete Address:
Attesting Licensed CPA:
Position:
Signature of Attesting CPA:
License Number: State:
Subscribed and sworn to before me this day of, 20
Signature of Notary Public:
Notary Public for the State of:
(SEAL)

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Utah Division of Occupational & Professional Licensing 160 East 300 South, P.O. Box 146741 Salt Lake City, Utah 84114-6741

FAX: 801 530-6511

REQUEST FOR VERIFICATION OF EXAM and LICENSE

(Use this form to verify licensure and/or examination from another state, if applicable.)

TO BE COMPLETED BY THE APPLICANT:

Complete the first section of the form and submit it to a state in which you are currently licensed as a CPA. Request that the verifying state complete the form and mail or fax it directly to the Division or return it to you for submission with your application.

Applicant Name:	
Street Address:	
City:	
State:	
I am requesting licensure in the state of Utah as a/an	
I am/have been licensed in your state under the name	
My social security number is	
My date of birth is	
My license number in your state is/was	
I have enclosed the necessary license verification fee in the	amount of \$
Signature of Applicant:	

(Continued on the reverse.)

TO BE COMPLETED BY THE VERIFYING AGENCY:

Please furnish the information requested, sign and verify the document, and mail or fax it directly to the Division or place the completed form in a sealed envelope and provide it to the applicant in person or by mail. The applicant will include the verification of licensure with his/her Utah application. Thank you.

Name of Vo	erifying State:				
Name of Li	censee (as it appears in	verifying state's re	cords):		
Classification	on of License Issued:				
License Nu	mber:		Current Status:		
Original Da	nte of Licensure:		Expiration Date	Expiration Date:	
Continuous	ly Licensed:				
	YesNo, p	lease explain:			
Licensed B	y:				
	Exam, Type:		Date:		
	Endorsement: from w	hat state?			
	Waiver:				
Examinatio	n Scores:				
	cate the date and score for the state of Utah to esta	-			
Date:	AICPA#	Locatio	n:		
Audit	LPR/BEC	FARE	ARE/REG	Ethics	
Date:	AICPA#	Locatio	n:		
Audit	LPR/BEC	FARE	ARE/REG	Ethics	

Date:	AICPA#	Location: _		
Audit	LPR/BEC	FARE	_ ARE/REG	Ethics
Date:	AICPA#	Location: _		
Audit	LPR/BEC	FARE	_ ARE/REG	Ethics
Date:	AICPA#	Location: _		
Audit	LPR/BEC	FARE	ARE/REG	Ethics
Education Re	equired For Licensure:			
	Action or Pending Disc			
No				
Yes, pl	ease provide certified of	copies of all Petitions,	Orders, etc.	
Signature:			Title:	
Agency:			Date:	
(SEAL)				